

# **KANSAS CRIMINAL JUSTICE COORDINATING COUNCIL**

## **LOCAL LAW ENFORCEMENT BLOCK GRANT**

**FISCAL YEAR 2005**

### **REPORTING REQUIREMENTS**



**STATE OF KANSAS**

**OFFICE OF THE GOVERNOR**

**KATHLEEN SEBELIUS**

**FEDERAL AND OTHER GRANTS PROGRAM**

The following Reporting Requirements packet, including policies and reporting forms, can be located at [www.ksgovernor.org/grants/grants.shtml](http://www.ksgovernor.org/grants/grants.shtml).

**POLICIES**

## PROCEDURES TO OPEN GRANT AWARD

The following grant award documents must be submitted to the Governor's Federal Grants Program before the grant award will be considered open:

### *Grant Assurances*

The original Grant Assurances must be received **no later than November 30, 2004**. The signatures of two individuals are required. Please make special note of the Grant Project Number assigned to the grant project and any special conditions that may have been added.

### *Budget Summary Form & Narrative*

If the grant award is different from the original request, a new Budget Summary Form (BSF) for the grant award amount must be completed, signed and returned **along with a revised Budget Narrative no later than November 30, 2004**.

### *Revised Grant Project Objectives*

If the grant award is different from the original request and if the subgrantee deems it is necessary, the grant project objectives may also be revised in accordance with the level of funding received.

## GRANT REPORTING FORMS

When completing the reporting forms and when contacting the Governor's Federal Grants Program, subgrantees will need to use a grant project number. The number assigned to the grant project during fiscal year 2004 has been provided in the Grant Assurances. All reports must be received by the Governor's Federal Grants program on or before the required dates. **Reports may be mailed, faxed, or e-mailed as an attachment to [kim.gerety@gov.state.ks.us](mailto:kim.gerety@gov.state.ks.us).** Subgrantees electing to e-mail reports must first set up electronic signatures and send the Governor's Federal Grants Program written verification that a policy is in place regarding electronic signatures.

### *Financial Status Report (Financial Status Report Instructions)*

This report must be received within **30** days after the close of each calendar quarter or the first business day by 5:00 p.m. Any reports received after the following dates **will be considered non-compliant**:

January 30, 2005	April 30, 2005	July 30, 2005	October 30, 2005
January 30, 2006	April 30, 2006	July 30, 2006	October 30, 2006

### *Interest Earned Report*

This report must be received within **30** days after the close of a quarter or the first business day by 5:00 p.m. Any reports received after the following dates **will be considered non-compliant**:

January 30, 2005	April 30, 2005	July 30, 2005	October 30, 2005
January 30, 2006	April 30, 2006	July 30, 2006	October 30, 2006

### *Grant Project Narrative Report*

This report must be received within **30** days after the close of a 12-month period or the first business day by 5:00 p.m. Any reports received after the following dates **will be considered non-compliant**:

October 30, 2005	October 30, 2006
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### *Equipment Inventory Form*

This report is due 30 days after purchase of equipment.

## GRANT REPORTING INFORMATION

The following policy is to be applied to any grant reporting requirement set forth by the Governor's Federal Grants Program.

### *Late/Incomplete Reports*

**Complete and correct** reports must be received by 5:00 p.m. on the date that it is due. **If this date falls on a Saturday, Sunday, or State Holiday, it may be submitted by 5:00 p.m. the next working day following that due date.** If the subgrantee has a **staff change, change of address, or phone/fax number change**, the Governor's Federal Grants Program must be notified in writing within 10 days of the change on subgrantee letterhead.

### *Reporting No Activity/Expenses*

In any reporting period in which no expenses were incurred or no activity took place, the required reports must still be filed in a timely manner. If no expenses were incurred, report a zero for the period in question.

If no activity took place or no services were provided, state why no activity took place for the period in question.

### *Period-End Obligations*

If the subgrantee incurs obligations during the final grant project reporting period that will be paid in the first month following the end of the grant project period, the subgrantee may mark the Financial Status Report as "NOT THE FINAL" report, reflecting those obligations appropriately. Upon expenditure for those obligations, the subgrantee will submit a "FINAL" Financial Status Report reflecting it as "Period Expenditures" in the first month following the end of the grant project period. The subgrantee must pay for obligations within 30 days after the end of the grant project period.

### *Faxing Reports*

A subgrantee may fax its grant reports in order to comply with the reporting deadline. **The fax number is (785) 291-3204. Please limit faxes to 10 pages. All reports longer than 10 pages MUST BE MAILED to the following address: Governor's Federal Grants Program, Capitol, 300 SW 10<sup>th</sup> Ave, Suite 212 S, Topeka, KS 66612-1590. Faxes exceeding the 10-page limit will be discarded and reports may be considered late.** The subgrantee cannot fax one report that exceeds the 10 page limit in two separate faxes.

Faxed reports must have all the required signatures and be received by 5:00 p.m. on or before the date it is due. This office will **not** consider a faxed copy of a report to be timely if it is incomplete, lacking one or more signatures, or incorrect. **If a subgrantee chooses to fax a report, please do not follow it with a mailed copy.** The only documentation that must be mailed with original signatures is the Grant Assurances document.

### *Extensions*

A subgrantee may request in writing an extension to submit a report late. Only under extreme circumstances will extensions be allowed, i.e. medical emergencies, etc. A staff member of the Governor's Federal Grants Program will contact the subgrantee by phone to discuss the timeline for the extended report.

## GRANT PAYMENTS

### *Advances*

Checks will be issued for the full amount of the grant award immediately upon receipt from the federal government, and must be deposited into a trust fund by the subgrantee.

### *Late Fees/Charges*

It is the subgrantee's responsibility to pay for grant-funded goods and services in a timely manner. Grant funds may not be used to pay late fees, finance charges, interest, or any other costs associated with late or overdue bills. All costs assessed to the subgrantee for late or overdue bills will be the sole responsibility of the subgrantee.

## BUDGET REVISION REQUESTS

Any modification to the subgrantee's budget upon grant award notification must **first** be approved by the Governor's Federal Grants Program. The procedure for receiving a budget revision follows:

### *Revision Request*

The following must be submitted to request a revision:

**Request Letter-** A written request must include an explanation of the need for the revision and the amount of grant funds that will be reappropriated. Budget revisions may only be requested within line items previously approved; funds cannot be moved into a new line item during the grant project period except under extreme circumstances.

**Budget Summary Form-** Attach to the budget revision request a revised Budget Summary Form reflecting the new requested budget. This form must be filled out completely and signed by the subgrantee for the request to be considered.

**Budget Narrative-** Attach to the budget revision request a revised Budget Narrative reflecting the new requested budget.

### *Approval/Denial*

The Governor's Federal Grants Program will respond in writing to the subgrantee's request within 30 days. A request for a budget revision may be approved as requested, it may be partially approved, or it may be denied.

There is no limit to the number of budget revisions a subgrantee can request. However, frequent or repeated requests may raise concerns in regard to the subgrantee's budgeting practices. **No budget revisions may be requested during the final 30 days of the grant project period.**

An approval to allow a budget revision is effective as of the date of the approval letter. If the subgrantee requires the budget revision to be retroactive, or effective on a prior date, then the subgrantee must make that need clear in the original revision request. However, as noted in the first paragraph of this section, it is the policy of the Governor's Federal Grants Program to require **prior** approval. Repeated requests for retroactive approval may raise concerns.

## EQUIPMENT AND CONTRACTS

### ***Equipment***

All equipment purchased with grant funds must have been included in the subgrantee's approved budget prior to the purchase. The Governor's Federal Grants Program defines equipment as assets with a useful life of one year or more and a purchase cost of \$500 or more. The subgrantee shall follow its agency written policies and procedures in regard to purchasing approval, needs assessment, bidding, etc. when purchasing equipment. For each equipment purchase, the subgrantee must provide the Governor's Federal Grants Program by mail or by fax, (785) 291-3204, with the following information within 30 days of the purchase date.

- Description of the Equipment
- Serial Number or other Identification Number
- Source of the Equipment
- Identification of Who Holds the Title
- Acquisition Date
- Cost of the Equipment
- Cost Charged to Grant
- Percentage of Grant Fund Participation in the Cost of the Equipment
- Location of the Equipment
- Use and Condition of the Equipment

An Equipment Inventory Form is attached that includes all of the information listed above. It is the subgrantee's responsibility to maintain inventory records that can be reviewed at any time by the Governor's Federal Grants Program staff. In addition, the subgrantee is responsible for providing justification as to the need and use of the equipment. The amount of time the equipment is used for the grant project must be equal to or more than the percentage of the purchase cost that was covered by grant funds. In some instances, this may lead to the need for a usage tracking system to be in place.

### ***Procurement of Contractual Services***

The subgrantee shall follow its agency's written procurement procedures, provided that the procurement conforms to applicable federal and state law. All procurement transactions, whether negotiated or competitively bid, shall be conducted in a manner that provides maximum open and free competition.

For all contracts for professional services funded with federal grants, the pre-determined fixed fee for services may not exceed 10 percent of the actual costs incurred by the contracting party.

## GRANT PROJECT REVIEWS

All subgrantees are subject to an on-site or desk review by the Governor's Federal Grants Program staff. These reviews will take place during the year or year(s) in which the program is funded. Subgrantees will be contacted two to three weeks prior to the review. In the interim, a Grant Project Review Report will either be mailed or e-mailed indicating what information will be reviewed during the on-site visit or what information is to be submitted in conjunction with a desk review.

## AUDIT REQUIREMENT

The Governor's Federal Grants Program requires an audit to be conducted on any organization receiving grant funds. At a minimum, a financial statement audit must be provided over the most recently completed fiscal period following the requirements prescribed in OMB (Office of Management and Budget) Circular A-133.

There are three types of services that an independent accountant may perform for an organization: a compilation, a review and an audit. A compilation is simply the preparation of financial statements, but they are unaudited, unreviewed and provide no assurances. A review requires some analytical procedures to be performed but offers a limited assurance. An audit includes the performance of analytical procedures, evaluation of evidence and provides positive assurance regarding the financial statements presented. **This office does not accept compilations or reviews as substitution for an audit report.**

For organizations expending \$300,000 or more in federal funds during fiscal years ending prior to or on December 31, 2003, and expending \$500,000 or more in federal funds during fiscal years ending after December 31, 2003, a Single Audit is also required as stipulated in OMB Circular A-133. Subgrantees that do not provide sufficient information regarding their audit with their grant application will receive special conditions attached to their grant award in order to comply with these requirements.

Government agencies are not required to submit a copy of the completed audit report to the Governor's Federal Grants Program. However, they must assure that this office has been provided with information on who does the audit, when the last audit was performed, what period was covered and where the audit is filed.

Not for profit programs must assure that a current financial audit, or a time line for the completion of a financial audit, has been provided to the Governor's Federal Grants Program. Further, the subgrantee will submit within 30 days of receipt any findings and/or recommendations stated in the audit or in the Letter to Management, including a written explanation stating how the findings and/or recommendations were, or will be, addressed by the subgrantee. Financial audit reports should be completed within nine months from the end of the subgrantee's fiscal year.

## CLOSEOUT PROCEDURES

During closeout, the Governor's Federal Grants Program staff evaluates all grant required work done by the subgrantee. When all work is complete and all necessary follow-up action is taken, the grant file is closed.

### **Requirements:**

#### **Financial Status Report**

This report is to be completed quarterly, with the final Financial Status Report due by 5:00 p.m., **October 30, 2006**. Staff will ensure that the reports were timely, that grant funds were expended in accordance with the Approved Budget and that any excess grant funds on hand were returned to the Governor's Federal Grants Program.

#### **Interest Earned Report**

This report is to be completed quarterly, with the final Interest Earned Report due in the Governor's Federal Grants Program by 5:00 p.m., **October 30, 2006**. Staff will ensure that the reports were timely and that the subgrantee completed the reports in accordance with the instructions provided by the Governor's Federal Grants Program.

#### **Grant Project Narrative Report**

This report is to be completed annually, with the final Grant Project Narrative Report due in the Governor's Federal Grants Program by 5:00 p.m., **October 30, 2006**. Staff will ensure that the reports were timely, that the subgrantee conducted its grant project in accordance with approved goals and objectives and that the subgrantee completed the reports in accordance with the instructions provided by the Governor's Federal Grants Program.

#### **Equipment Inventory Form**

This form is to be completed within 30 days of purchasing equipment with grant funds. Staff will ensure that for every expenditure over \$500 made in the equipment budget line item there is inventory information on file.

#### **Grant Review**

The subgrantee will receive a grant review for each grant award made. The grant review may be a desk review or an on-site review. Any issues raised during the grant review must be resolved before the grant file can be closed.

When there are problems preventing the closeout of a grant, the subgrantee will be notified in writing and requested to take corrective action. After all of the criteria have been satisfied, the grant file will be closed and a closeout letter will be sent to the subgrantee.

# REPORTING FORMS

## **ATTACHED FORMS**

[Financial Status Report  
Instructions](#)

[Interest Earned Report](#)

[Grant Project Narrative Report](#)

[Equipment Inventory Form](#)

[Revisions – Budget Summary Form](#)